

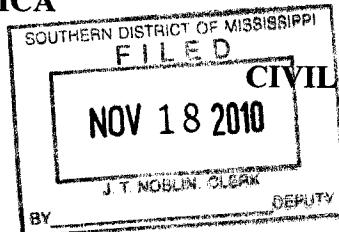
IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
JACKSON DIVISION

UNITED STATES OF AMERICA

v.

GARY WADE PARKER

PLAINTIFF



CIVIL ACTION NO. 3:10CV670 DPS-FKB

DEFENDANT

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Donald R. Burkhalter, United States Attorney for the Southern District of Mississippi, avers to this Court as follows:

I.

This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, United States Code to judicially enforce an Internal Revenue Service summons.

II.

William D. Stone is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance Area 1, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

III.

The respondent, Gary Wade Parker, resides or is found at 490 Deerfield Lane, Quitman, Mississippi 39355, within the jurisdiction of this court.

IV.

Revenue Officer William D. Stone is conducting an investigation into the tax liability of Gary Wade Parker for the years: 2006, 2007, and 2008, as is set forth in the Declaration of Revenue Officer William D. Stone attached hereto as Exhibit 1.

V.

The respondent, Gary Wade Parker, is in possession and control of testimony and other documents concerning the above-described investigation.

VI.

On January 25, 2010, an Internal Revenue Service summons was issued by Revenue Officer William D. Stone directing the respondent, Gary Wade Parker, to appear before Revenue Officer William D. Stone on February 16, 2010, at 1:00 at 2209 Fifth Street North, Columbus, MS 39706-2211, to testify and to produce books, records, and other data described in the summons. An attested copy of the summons was personally served on the respondent, Gary Wade Parker, by Revenue Officer William D. Stone, on January 26, 2010. The summons is attached and incorporated as Exhibit 2.

VII.

On February 16, 2010, the respondent, Gary Wade Parker, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Revenue Officer William D. Stone attached as Exhibit 1.

VIII.

The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

IX.

All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

X.

It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Gary Wade Parker for the following years: 2006, 2007, and 2008, as is evidenced by the declaration of William D. Stone attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

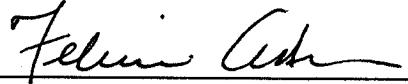
1. That this Court enter an order directing the respondent, Gary Wade Parker, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the respondent, Gary Wade Parker, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer William D. Stone or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer William D. Stone, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

DONALD R. BURKHALTER
United States Attorney

By:


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